

SENATE BILL 292  
By Cohen

AN ACT to amend Tennessee Code Annotated, Section 67-6-329,  
to exempt certain low emissions vehicles from the sales  
and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-329(a), is amended by adding  
the following new subdivision:

(22) Hybrid-electric vehicles (HEVs) and vehicles meeting California's Air  
Resources Board (CARB) standards.

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.